IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR

WEDNESDAY, THE 21ST MARCH 2007 / 30TH PHALGUNA 1928

OP.No. 34031 of 2001(B)

PETITIONER:

I.V. VASANTHA, D/O. A. BALAKRISHNAN NAIR, AGED 38 YEARS,
VASANTHA NIVAS, KOVVAPPURAM, POST CHERUKUNNU, KANNUR.

BY ADV. SRI.A.K.ABDUL AZEEZ

RESPONDENTS:
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1. THE ADDL. SALES TAX OFFICER-IV, SALES TAX OFFICE,
   TALIPARAMBA, KANNUR.

2. THE SECRETARY, KERALA KHADI & VILLAGE INDUSTRIES BOARD,
   THIRUVANANTHAPURAM.

3. THE PROJECT OFFICER, DISTRICT KHADI & VILLAGE INDUSTRIES OFFICE,
   KANNUR.

R1 BY G.P. SRI. C.K. GOVINDAN
R2 AND R3 BY ADV. SRI.V.V.JOSHI, SC, KHADI BOARD

THIS ORIGINAL PETITION HAVING BEEN FINALLY HEARD ON 21/03/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

ORDER ON CMP55599 OF 2001 & 55631/01 IN OP 34031 OF 2001

DISMISSED

21.3.2007 SD/-C.N.RAMACHANDRAN NAIR, JUDGE.

APPENDIX

PETITIONER'S EXHIBITS:

EXT.P1 PHOTOSTAT COPY OF THE CERTIFICATE ISSUED BY THE 3RD RESPONDENT.

EXT.P2 PHOTOSTAT COPY OF DEMAND NOTICE DATED 6.10.2001

EXT.P3 PHOTOSTAT COPY OF REQUEST DATED 9.10.2001

RESPSONDENTS' EXHIBITS: NIL

TRUE COPY

P.S. TO JUDGE.

C.N.RAMACHANDRAN NAIR,J.

O.P. NO. 34031 OF 2001

Dated this the 21st day of March, 2007

JUDGMENT

O.P. is filed for directions to grant sales tax exemption on sale of stone chips obtained through mechanical crushing. Stone crushing is not a manufacture of any product as held by this court and Supreme Court and is in the negative list under SRO 1729/1993. Even for Khadi units exemption is available only for stone chips (metal) made by hand and not through mechanical process. In the circumstances, O.P. fails and is dismissed.

(C.N.RAMACHANDRAN NAIR)
Judge